<u>REMARKS</u>

Reconsideration and removal of the grounds for rejection are respectfully requested.

Claims 35-46 were in the application, claims 35, 37 and 43-46 have been amended, and claim 36 has been cancelled.

Claim 35 has been amended to incorporate the limitations of claim 36 therein, calling for the three coated portions as described specifically in the examiners' observation in the Office Action. The remaining claim amendments assure proper dependency of the depending claims therefrom.

Claims 35-46 were rejected under 35 U.S.C. 103(a) as being obvious over Hirakawa in view of Khan. As the examiner admits, Hirakawa does not teach or suggest the dividing of an active ingredient into separate portions, each portion receiving its own coating for release at different pH values corresponding to different areas of the GI tract. Contrary to the examiners' contention, Khan does not provide the missing teaching, as Khan seeks a "single coating system for colon targeted oral delivery of drugs" (P. 216). Such a single coating system does not teach or suggest the separation of an active ingredient into discrete coated portions and it is only in the applicant's disclosure that the actual teaching or suggestion is found, which is an impermissible hindsight reconstruction. Absent such a teaching or suggestion in the cited art, claims 35 and 37-46 are not rendered obvious over these references.

Based on the above amendments and remarks, favorable consideration and allowance of the application is respectfully requested. However should the examiner believe that direct contact with the applicant's attorney would advance the prosecution of the application, the examiner is invited to telephone the undersigned at the number given below.

Respectfully submitted,

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